

EXHIBIT B



Plante & Moran, PLLC

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INVOICE

DLA Piper Rudnick Gray Cary
c/o David Neff
203 North LaSalle Street
Suite 1900
Chicago, IL 60601

Date: 8/22/06
Page: 1
66151-158895

Remit to Plante & Moran PO Box 79001 Drawer 2003 Detroit MI 48279-2003

For professional services rendered from March 9, 2006
Through July 31, 2006 of Lunn Partners, LLC

3/11/06	Robert Koza	.50	172.50
	Review of documents received from Brian Audette. Meeting with Anthony to discuss filing and proper attachments for tax returns with Janette.		
3/11/06	Anthony Dziedzinski	.50	92.50
	Meeting with Bob to discuss tax information.		
3/14/06	Anthony Dziedzinski	2.00	370.00
	Inventory boxes received from attorneys-Lunn Partners		
3/15/06	Anthony Dziedzinski	7.00	1,295.00
	Inventory boxes received from attorneys-Lunn Partners		
3/16/06	Anthony Dziedzinski	1.50	277.50
	Inventory boxes of financial and non-financial information for Lunn Partners, LLC. and Lunn Partners, Ltd. for the years 1986-2003.		
3/18/06	Anthony Dziedzinski	4.00	740.00
	Organized financial and non financial dating from 1986-2003 for Lunn Partners, LLC. and Lunn Partners, Ltd.		
3/20/06	Anthony Dziedzinski	3.00	555.00
	Organized financial and non financial information dating from 1986-2003 for Lunn Partners, LLC. Lunn Partners, Ltd. Discuss Lunn Partners, LLC financial with Bob Koza. prepare a list of items needed to prepare the 2004 and 2005 tax returns for Lunn Partners, LLC.		

3/21/06	Robert Koza	1.10	379.50
	Review document request list for 2004 and 2005 tax Lunn Partners, LLC tax returns.		
3/21/06	Anthony Dziedzinski	1.00	185.00
	Prepare list of items needed to prepare 2004 and 2005 tax return for Lunn Partner, LLC.		
3/23/06	Robert Koza	.50	172.50
	Gather data and e-mail attorneys requesting missing information for tax returns.		
3/28/06	Anthony Dziedzinski	3.00	555.00
	Review 2004 and 2005 Bank statements for Lunn Partners, and Lunn Partners Securities, LLC.		
3/29/06	Anthony Dziedzinski	3.00	555.00
	Use the 2004 and 2005 bank statements to create spreadsheets: 2004 Summary of Deposit and withdrawals for account#00694141087, #5416019, #2470438, Lunn Partners Securities, LLC 2004 Cash balance summary.		
3/31/06	Robert Koza	1.00	345.00
	Meeting with Anthony to discuss her review and inventory of information received from DLJ for the preparation of tax returns		
3/31/06	Anthony Dziedzinski	.50	92.50
	Meeting with Bob to discuss the information received and Information needed to prepare the 2004 and 2005 tax return for Lunn Partners, LLC		
3/31/06	Anthony Dziedzinski	5.00	925.00
	Organized financial and nonfinancial, dating from 1986-2003 information for Lunn Partners, LLC, Lunn Partners, Ltd. Prepare list of items needed to prepare 2004 and 2005 tax returns for Lunn Partners, LLC.		
4/03/06	Robert Koza	.50	172.50
	Call to Robert Lunn to request additional information. Review list of missing information prior to call.		
4/03/06	Anthony Dziedzinski	.30	55.50
	Conference call with Robert Lunn, and Bob Koza. Discuss his taxable income for Lunn Partners, LLC 1065 extension.		
4/12/06	Anthony Dziedzinski	.90	166.50
	Set-up Lunn Partners information in tax software and prepared the Federal and state 2005 extension for Lunn Partners, LLC.		

4/24/06	Robert Koza	1.50	517.50	Meeting with Brian Audette and Dave Neff to discuss books and records of Lunn Partners, LLC along with a discussion of the general ledger.
4/25/06	Anthony Dziedzinski	1.00	185.00	Conference call with Bob and Amiee regarding transaction Summary and income statement amounts for 2004 and 2005 for Lunn Partners, LLC.
4/25/06	Robert Koza	1.00	345.00	Discuss and review with Anthony the Lunn Partners documents from David Neff and Brian Audette. Call to Aimee Schreger to discuss documents she may have that will be helpful in preparing tax returns.
4/26/06	Anthony Dziedzinski	1.00	185.00	Reconcile equity, and prepared the sources and uses of cash relating to the sale of Property.
4/28/06	Anthony Dziedzinski	1.00	185.00	Prepared 2004 Income Statement for Lunn Partners, LLC using information from the Check Register.
4/28/06	Anthony Dziedzinski	.80	148.00	Meeting with Bob Koza, Brian Audette, and David Neff regarding Lunn Partners, LLC. Discuss bank statements, deal structure, etc.
4/28/06	Robert Koza	.80	276.00	Meeting with David Neff and Brian Audette to discuss taxable income/loss for Robert Lunn and Lunn Partners for the years 2004 and 2005. Preparation for meeting with attorneys and follow-up meeting with Anthony to discuss next steps.
5/2/06	Anthony Dziedzinski	3.00	555.00	Prepared a draft Income Statement for Lunn Partners, LLC for 2004. Calculate Depreciation expense for Lunn Partners, LLC. Meeting with Bob Koza to discuss sale/disposition of Lunn Partners, LLC property. Prepare Lunn Partner, LLC Income Statements and related work papers.
5/2/06	Robert Koza	.50	172.50	Meeting with Anthony to review her analysis and summary of income and loss for Lunn Partners, LLC.
5/4/006	Anthony Dziedzinski	.50	92.50	Updated Lunn Partners, LLC Income Statement (B. Audette email 2004 Payroll statement for Lunn Partners).

5/8/06	Anthony Dziedzinski Meeting with Bob Koza to discuss changes made to Lunn Partners, LLC	.50	92.50
5/30/06	Anthony Dziedzinski Updated lead sheets pertaining to Lunn Partners 2004 Income Statement	.80	148.00
5/31/06	Robert Koza Meeting with D. Neff, B. Audett and Greg To discuss preliminary calculation of gain/loss on Sale of property along with review of the 2004/2005 Income/loss activity of Lunn Partners. Review Billing for Lunn Partners	1.20	414.00
5/31/06	Anthony Dziedzinski Meet with B. Audette, D. Neff and R. Koza to Discuss Lunn Partners 2004 and 2005 Income Statement.	.70	129.50
6/13/06	Robert Koza Meeting with Anthony to discuss estimated income loss for Lunn Partners Loss on sale of property-119 th and 26 th	.10	34.50
6/14/06	Anthony Dziedzinski Input partners information in fx. Prepared 2004 draft tax Return.	3.00	555.00
06/15/06	Anthony Dziedzinski Review 2003 balance sheet and compared the Accounts balances with 8/31/04 balance sheet	3.50	647.50
6/19/06	Anthony Dziedzinski Inputted 2003 and 2004 information in fx (tax software)	4.00	740.00
6/19/06	Robert Koza Discuss balance sheet and income statement for Lunn Partners with Anthony	.20	69.00
6/20/06	Robert Koza Meeting with Guy A. and Attorney to Discuss Subpoena for Lunn Partner. Discussed Inventory of information in our possession.	.10	34.50

6/26/06	Anthony Dziedzinski Gather information for subpoena. Discuss copying Instruction with Jessica	1.00	185.00
6/27/06	Anthony Dziedzinski Updated 2004 Balance Sheet	1.50	277.50
6/27/06	Robert Koza Review balance sheet and income statement for Lunn partners, LLC	.30	103.50
6/30/06	Anthony Dziedzinski work on 2004 Balance Sheet	1.00	185.00
7/05/06	Anthony Dziedzinski Gather materials from 1996-2004 pertaining to Accrual to cash, M-1, and prepared work papers	3.00	585.00
7/05/06	Robert Koza Meeting with Guy Ackermann and Attorney to discuss Documents for Guy's deposition. Went over General understanding of transactions.	.80	276.00
7/06/06	Robert Koza Review Lunn Partners reconciliation of equity and preliminary accrual to cash adjustments for tax.	.50	172.50
7/06/06	Anthony Dziedzinski Accrual to Cash work papers. M-1 work paper From 1996-2004, updated 2004 tax return Discuss Lunn Partners 2004 tax with Bob.	6.50	1267.50
7/6/06	Guy Ackermann Robert Lunn Deposition	1.00	440.00
7/6/06	Guy Ackermann Prep. and review of documents	1.00	440.00
7/11/06	Guy Ackermann Review time	1.30	572.00
7/07/06	Anthony Dziedzinski Work on Lunn Partners 2004 tax return. Schedule m-1 and accrual to cash Work papers	6.00	1170.00
7/10/06	Anthony Dziedzinski Work on accrual to cash, m-1, and tax Return.	6.00	1170.00

7/11/06	Jessica Chesbrough Made copies of Lunn Partners tax returns (1996-2003) for Subpoena	1.00	84.00
7/11/06	Anthony Dziedzinski Work on 2004 equity. 2004 balance sheet.	2.00	390.00
7/13/06	Anthony Dziedzinski Work on 2004 tax return. Meeting with Bob to discuss M-1 from 1996-2004	4.00	780.00
7/13/06	Robert Koza Meeting with Anthony to discuss Lunn Partners LLC and reconciliation of equity.	1.00	345.00
7/14/06	Anthony Dziedzinski Made changes to 2004 balance sheet, and shareholders information,	4.00	780.00
7/17/06	Anthony Dziedzinski work on 2004 tax return	2.50	487.50
7/17/06	Robert Koza Review draft tax returns for Lunn Partners Including review of the projected tax basis Capital accounts of Robert Lunn	1.00	345.00
7/18/06	Robert Koza Review draft 2004 partnership returns for Lunn Partners, LLC	1.00	345.00
7/19/06	Robert Koza Update separate invoices for Lunn Partners and Robert Lunn. Update description and match Hourly rates with time recorded	1.30	448.50
7/20/06	Robert Koza Meeting with D. Neff and R. Lunn (via phone) To go over draft copy of 2004 Lunn Partners tax return.	.30	103.50
7/20/06	Anthony Dziedzinski Gather material for meeting with D, Neff, Robert Lunn (via Phone) and R. Koza to discuss Lunn Partners. Made changes to 2004 tax return base on meeting	4.00	780.00
7/21/06	Anthony Dziedzinski Revised the 2004 Income Statement and Balance Sheet	5.00	975.00

7/25/06	Anthony Dziedzinski	1.00	195.00
	Updated 2004 work papers and tax return		
7/27/06	Anthony Dziedzinski	.50	97.50
	Email David Neff list of items needed to finish 2004 tax return		

CURRENT INVOICE	\$25,632.50
RETAINER	<u>(\$5,000.00)</u>
	<u>\$20,632.50</u>

		<u>Hours</u>	<u>Rate</u>
Guy Ackermann	\$ 1,452.00	3.30	\$440/hr
Robert Koza	\$ 5,244.00	15.20	\$345/hr
Anthony Dziedzinski	\$18,852.50	99.50	\$185/hr (\$195/hr post 6/30/06)
Jessica Chesbrough	\$ 84.00	<u>1.00</u>	\$ 84/hr
	\$25,632.50	119.00	